

#### ABSTRACT OF THE DISCLOSURE

A via hole is first formed, and an embedded material is embedded in the via hole. A height of the embedded material is adjusted so that a surface thereof is between an upper surface of an SiOC film and that of an SiC film. After this, an SiN film, a TEOS film, and the SiOC film are etched by using a resist mask as a mask. However, etching of the SiOC film is stopped when a bottom of a trench formed in the SiOC film is lower than an upper surface of the embedded material and higher than that of the SiC film. Then, the resist mask and the embedded material are removed. The SiOC film is etched again by using the SiN film as a mask, and the SiN film and an exposed part of the SiC film are removed.